

Exhibit 37

Embassy of Japan
KYIV

Mr. Bruce A. BAIRD
Covington & Burling LLP

June 10, 2011

Dear Mr. Baird,

In reference to your inquiry dated May 10, 2011, I would like to inform you of the position of the Government of Japan as attached.

I hope it will serve to clarify your matter of concern.

Yours Sincerely,



Tadashi IZAWA
Ambassador Extraordinary and Plenipotentiary
of Japan to Ukraine

Attachment: above-mentioned.

The Government of Japan has been aware that the investigation of criminal cases against the former Prime Minister of Ukraine, Yulia Tymoshenko is still ongoing. It, therefore, would like to withhold comment on the issues, such as confirmation or denial of the "misuse", its details etc., arising from presumption.

Since May 2010, the Government of Ukraine has confirmed that the GIS funds are fully accounted for, in response to the repeated inquiries by the Government of Japan. With regard to the ecological projects, they are being implemented steadily.

It should be mentioned, however, that the Government of Japan is not a party of the contract on purchasing carbon emission credits within the Green Investment Scheme with Ukraine.

Exhibit 38



REUTERS

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"Respect" EU airline emission laws

EU Commissioner for Climate Action Connie Hedegaard argues it is in everybody's interest to respect EU airline emission limits in this opinion piece.

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Japan undeterred from buying carbon permits

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TOKYO | Thu Jan 13, 2011 8:11am EST

(Reuters) - Japan has no objection to buying carbon emissions rights from Ukraine and has shown that money Tokyo previously allocated for buying permits has been properly accounted for, a government official said Thursday.

Ukraine's current government has accused the former regime of misusing the funds.

"We sent people to Ukraine twice last year and in November the full amount of money was secured at the account," So, no problem," the official said.

Developed nations which are comfortably below greenhouse gas limits under the Kyoto Protocol can sell excess emission rights called Assigned Amount Units (AAUs).

The AAU deal for 30 million tonnes of carbon dioxide equivalent in 2009 with Ukraine's former government headed by Viktor Yanukovich. The payments were to be used for emissions cuts and clean energy projects.

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"Respect" EU airline emission laws

EU Commissioner for Climate Action Connie Hedegaard argues it is in everybody's interest to respect EU airline emission limits in this opinion piece.

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Ukraine's government has accused Tymoshenko of mis-
 euros (\$499 million) from the sale of AAUs, under a bro
 investigation into the affairs of her government.

Tymoshenko denies charges of misusing state funds ra
 carbon emission permits.

Ukraine's President Viktor Yanukovich is set to visit Jap
 agenda is expected to include selling more AAUs but th
 government official said Kiev has not officially made a n
 Japan.

The official said that Japan may not buy more emission
 Ukraine immediately as its last purchase, from Poland,
 target for 2008-2012.

Japan's government and companies have been the big
 carbon rights outside Europe, aiming to help the world's
 cut greenhouse gas emissions to 1.19 billion tonnes on
 down 6 percent from 1990 levels.

A carbon trader in Tokyo said hardly any Japanese con
 Ukraine after the questions raised by the allegations of

"A negative image has attached to Ukraine's AAUs. I do
 the reputation risk," the trader said, adding that most of
 power companies, have already bought as many credit

(Reporting by Risa Maeda, editing by Nina Chestney ar

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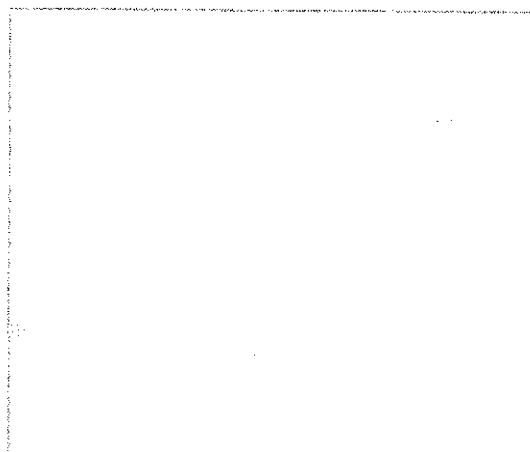
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Heorhiy Filipchuk was arrested on Dec. 15 for allegedly abusing his position during when he served in former Prime Minister Yulia Tymoshenko's government

Former minister of environmental protection Filipchuk arrested

Dec 15, 2010 at 09:47 | Staff reports

Former Environment Minister Heorhiy Filipchuk was arrested on Dec. 15 for allegedly abusing his position during when he served in former Prime Minister Yulia Tymoshenko's government from December 2007 to March 2010, according to Interfax-Ukraine.

Yuriy Boichenko, spokesman for the general prosecutor's office, confirmed the arrest, telling the news agency that Filipchuk would be held in pre-trial confinement while the charges are investigated. "We will release details about the case in the near future," he said.

Filipchuk is the second minister from Tymoshenko's cabinet suspected by law-enforcement authorities of committing offences while in office. Former Economy Minister

Bohdan Danylyshyn was detained on Oct. 19 in the Czech Republic for allegedly causing damages to the state. He is currently mulling whether to ask for political asylum.

Following President Viktor Yanukovych's inauguration in February, law-enforcement agencies have also arrested for Anatoly Makarenko, former head of the State Customs Service, and Ihor Didenko, former first deputy head of state gas company Naftogaz Ukraine, who served under Tymoshenko. Both men are in custody awaiting trial.

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[ITAR-TASS: Another Ukraine's former minister accused of office abuse](#) Dec 15, 2010 at 12:18
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First Deputy Prosecutor General Rinat Kuzmin

Prosecutors plan to release from custody some ministers of Tymoshenko's government

Mar 22 at 14:38 | Interfax-Ukraine

The Prosecutor General's Office of Ukraine plans to assist in releasing from custody former ministers of the government led by former Premier Yulia Tymoshenko, who have completed their acquaintance with the materials of the criminal cases against them, First Deputy Prosecutor General Rinat Kuzmin has said.

"Today a decision has been taken regarding those cases that are completed, to review the need for holding in custody and releasing from custody those persons who have finished their acquaintance with the materials of criminal cases," he said at a press conference in Kyiv on Tuesday.

Kuzmin said that this decision had been already taken regarding former First Deputy Justice Minister of Ukraine Yevhen Korniychuk and former Environmental Protection Minister Heorhiy Filipchuk.

"These decisions will also be taken for other detained persons who have completed their acquaintance with the materials of criminal cases, and there is no need for them be further held in custody," the first deputy prosecutor general said.

When asked by reporters whether a decision to release former Interior Minister Yuriy Lutsenko from custody will be taken, Kuzmin said: "Yuriy Lutsenko has not acquainted himself with the materials of [his] criminal case yet."

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[stamp] State Enterprise UKRMEDPOSTACH
2 Feb 2010 209
16/21

[illegible handwritten text]

**MINISTRY OF ECONOMY
OF UKRAINE**

01008, Kyiv, 12/2 M. Hrushevsko str.
tel. 253-93-94, fax 226-31-81
www.me.gov.ua E-mail: meconomy@me.gov.ua

25.01.2010 No. 200-6-23/247

Re: Equipment Price Assessment

**Ministry of Health Care
of Ukraine**

According to the request of the Cabinet of Ministers of Ukraine dated 01.12.2009 No. 68402/1/1-09 for letter to the Ministry of Health Care of Ukraine dated 27.11.2009 No. 1.05/57 as for examination of prices for equipment, purchased by the Ministry of Health Care of Ukraine with the funds from the line of credit allocated by Austrian Uni Credit Bank, the Ministry of Economics informs the following.

In order to establish the producer prices (resident) for the list of main cost elements specified in the specifications provided by the Ministry of Health Care of Ukraine requests to trade and economic missions of the Embassy of Ukraine in the Republic of Austria, Germany, United Kingdom and to the company "UTAS (Ukraine) were sent.

According to the information received, prices for 11 of 15 cost items listed in the specification of the Ministry of Health Care of Ukraine: for 10 cost items of non-resident manufacturers and - for 1 cost item of resident manufacturers.

Besides, prices for 4 items of equipment were not specified, because of non-provision of information by the German manufacturer Heinen+Lowenstein.

The results of analyses of the data obtained by the Ministry of Economy show, that prices for equipment under the specification provided by the Ministry of Health Care of Ukraine (Appendix 2/B, 25.11.2009) do not exceed producer prices (resident and non-resident).

Appendix: operational data to the specification of the the Ministry of Health Care of Ukraine - on 1 sheet.

Deputy Minister

[Signed]

V. M. Panteleyenko

Kozlovska V. F.
516-40-38

Vovk M. G.
Petrenko M.Y.
For further processing
[Signed]

*Incoming No. 561
01.02.10*

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Preliminary Data
for specifications provided by the Ministry of Health Care (Appendix 2/B 25.11.2009)

List of key cost elements	Manufacturer	Price per unit according to specifications of the Ministry of Health Care (Appendix 2/B 25.11.2009) (Euro)	Manufacturer's price (including VAT) according to preliminary data (EURO)
Specialized car "Opel Combo" adapted	VAMED Austria	12 500,00	16 000,00 - 18 000,00
AMBU bag «DRAEGER» Adult MR-100	DRAEGER Austria	241,00	245,00
Blood glucose level measuring unit Glucose Meter (2BE-06)	IME-DC Germany	49,00	71,85
Portable electrocardiograph "UTAS"	UTAS Ukraine	1 387,00	1 540,41
Portable electrocardiograph with defibrillators "PHILIPS" MRx	PHILIPS Austria	12 527,18	12 000,00-15 000,00
Combined couch, "PANNO-MED" Combi-Couch	Panno-Med Austria	1 237,00	1 200,00 - 1 400,00
Lungs ventilation apparatus H+L Leoni 2	Heinen+Lowenstein Germany	29 906,00	not specified
Lungs ventilation apparatus for adults DRAEGER Carina System	DRAEGER Austria	21 167,00	23 000,00 - 25 000,00
Apparatus for anesthesia Leon	Heinen+Lowenstein Germany	24 723,00	not specified
Portable ultrasound apparatus PHILIPS HD7 LITE	PHILIPS Austria	34 500,00	35 000,00
Ultrasound stationary apparatus of middle class PHILIPS HD11 XE	PHILIPS Austria	49 940,00	50 000,00
Incubator for the neonatal intensive care H+L Vision 2186	Heinen+Lowenstein Germany	17 609,00	not specified
Transport incubator H+LIT-158-TS	Heinen+Lowenstein Germany	67 602,83	not specified
Heated resuscitation table for newborns DRAEGER Resuscitaire ++	DRAEGER Austria	23 537,00	25 000,00
Doppler system for obstetric diagnosis HUNTLEIGH DIAGNOSTIC FDI	Huntleigh Diagnostic, United Kingdom (UK)	262,00	399,10